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भारतीय चार्टर्ड अकाउंटेंट संस्थान

शुद्धि-पत्र

नई दिल्ली, 23 दिसम्बर, 2022

सं. 1-सीए(5)/73ए/2022.—भारतीय चार्टर्ड अकाउंटेंट संस्थान की अधिसूचना सं. 1-सीए(5)/73/2022 तारीख 29 सितंबर, 2022, जिसे भारत के राजपत्र, असाधारण, भाग III, खंड 4, तारीख 29 सितंबर, 2022 में प्रकाशित किया गया था, जिसमें संस्थान की 31 मार्च, 2022 को समाप्त हुए वर्ष के लिए वार्षिक रिपोर्ट और संपरीक्षित लेखा अंतर्विष्ट हैं, के हिंदी प्ररूप में कतिपय आरुपण/पंक्ति-बंधन संबंधी त्रुटियां सूचना में आई हैं। इन त्रुटियों को इस शुद्धिपत्र के माध्यम से नीचे दिए गए ब्यौरों के अनुसार सही किया जा रहा है :--

- पृष्ठ 135 की पंक्ति सं. 1 से 5 को पृष्ठ 134 के अंत में स्थानान्तरित करें एवं पृष्ठ 134 के भाग रूप में पढ़ें।
- पृष्ठ 140-
  - सारणी के पश्चात्, पंक्ति 16 के टिप्पण के नीचे दायी ओर “परिषद् के लिए और उसकी ओर से” शब्द जोड़ें।
  - पंक्ति 17 में, “सीए. अनिकेत सुनील तलाती उपाध्यक्ष” शब्दों के स्थान पर “सीए. अनिकेत सुनील तलाती उपाध्यक्ष” पढ़ें।
- पृष्ठ 148 के टिप्पण # 5 में,

पंक्ति 10, 11 और 12 के स्थान पर निम्नलिखित पढ़ें :--

अग्रिम में प्राप्त फीस		
i) शिक्षा फीस	1831	1474
ii) जर्नल का अभिदाय	7	9

4. पृष्ठ 161,

- a) नोट संख्या 25.01 को 25.1 के रूप में पढ़ा जाए।
- b) टिप्पण 25.1 में, क्रम सं. 6 के पश्चात् पंक्ति 37 और 38, जिसमें क्रमशः “(लाख रुपए में)” और “वर्णन, 2021-22, 2020-21, 2019-20 और 2018-19” शब्द और अंक अंतर्विष्ट हैं, का लोप करें।

सीए. (डा.) जय कुमार बत्रा, सचिव  
[विज्ञापन-III/4/असा./511/2022-23]

### THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA CORRIGENDUM

New Delhi, the 23rd December, 2022

**No. 1-CA(5)/73A/2022.**—In the Notification No.1-CA(5)/73/2022 dated 29<sup>th</sup> September, 2022 published in Part III- Section 4 of the Gazette of India, Extraordinary dated 29<sup>th</sup> September, 2022 of the Institute of Chartered Accountants of India containing Annual Report and Audited Accounts of the Institute for the year ended 31<sup>st</sup> March, 2022, certain formatting/alignment errors were noticed in English version. These errors as per details given below, are hereby rectified by way of this Corrigendum:-

1. Page 266-
  - a) In the table for Balance Sheet, the figures in columns (3), (4) & (5) against the items in column (2) are not aligned and are appearing below the items, and therefore, all figures be now read against the corresponding items.
  - b) Below the table for Balance Sheet-
    - a) The name of the Secretary is appearing in two lines, and the same be now read together in one line.
    - b) The registration number of the Firm “Ravi Rajan & Co LLP” is appearing in next line, and the same be now read together with the words “Firm registration number”.
    - a) The words “Partner and Membership No” of auditors and Date & Place of Audit Report are appearing above “Statement of Income and Expenditure” at page no.267, and the same be now read at the end of “Balance Sheet” at page no.266.
2. Page 267- Below the table for Statement of Income and Expenditure-
  - b) The name of the Vice-President is appearing in two lines, and the same be now read together in one line.
  - c) The registration number of the Firm “Ravi Rajan & Co LLP” is appearing in next line, and the same be now read together with the words “Firm registration number”.
  - d) The Date and Place of Audit Report are appearing above “Cash Flow Statement” at page No.268 and the same be now read at the end of “Statement of Income and Expenditure” at page no.267.
3. Page 268-Below the table for Cash Flow Statement-
  - a) The words “Significant accounting policies and accompanying notes 1 to 27 form part of financial statements” are appearing in two lines, and the same be now read together in one line.

- b) The words “For and on behalf of the Council” are appearing in two lines, and the same be now read together in one line.
- c) The details of auditors i.e firms name, Firm Registration no. name of Partners, membership number, date and place of audit report are appearing above “Notes forming part of the Financial statements” at page no.269, and the same be now read at the end of “Cash Flow Statement” at page no.268.
- d) The registration number of the Firm, “Ravi Rajan & Co LLP” is appearing in next line, and the same be now read together with the words “Firm registration number”.
- e) The membership no. of auditor, CA. Deepak Gupta is appearing in next line, and the same be now read together with the words “Partner, Membership No.”
4. Page 269- In the Notes forming part of the Financial Statements, the headings of Point No.2- “Summary of Significant Accounting Policies” and Point no. 2.06 – “Appropriation to Reserves and Allocation to Earmarked Funds” are not aligned, and the same be now read as left aligned.
5. Page-270- In the Notes forming part of the Financial Statements, the headings of Point No.2.08- “Intangible Assets”, Point no. 2.09 – “Capital Work in Progress” and Point No. 2.10- “Depreciation and amortisation” are not aligned, and the same be now read as left aligned.
6. Page 271- In the Notes forming part of the Financial Statements, the headings of Point No.2.11- “Revenue Recognition” and Point no. 2.13 – “Investments” are not aligned, and the same be now read as left aligned.
7. Page 272- In the Notes forming part of the Financial Statements, the heading of Point No.2.15- “Employee benefits” is not aligned, and the same be now read as left aligned.
8. Page 273- In the Notes forming part of the Financial Statements,
  - a) The headings of Point No. 2.15 (ii) c) “Pension Scheme (unfunded)” and Point No. 2.15 (ii) d) “Post retirement medical scheme benefit to retired employees and spouse” are not aligned, and the same be now read as left aligned respectively.
  - b) The last two lines of Point No.2.19- “Provisions and Contingencies” are appearing above Note #3: “Reserves and Surplus” at page no.274, and the same be now read at the end of point no.2.19 at page no.273.
9. Page 274-
  - a) In the table for Note #3: Reserves and Surplus, the word “Particulars” is appearing in two lines, and the same be now read together in one line.
  - b) In the table for Note #3: Reserves and Surplus, some figures in column no.2 for the year 2022 are not aligned, and the same be now read as right aligned.
  - c) The table for Note #4 Earmarked Funds, is appearing at two pages, and the same be now read together at one page no.275.
10. Page 275- In the table for Note #4-Earmarked Funds, last two digits of certain figures are reflected in the next line, and therefore, the correct figures in the said table be now read as under:-
  - a) The figures towards “Balance at the beginning of the year” and “Balances at the end of the year” in the column no. (5) against the item “Education Fund” for the year 2022 be read as “47,085” and 53,734 respectively.
  - b) In the table for Note # 5 - Other Long-term Liabilities, the figures of one item are combined into figures of another item, therefore, the correct figures in the said table be now read as under:
 

The figures towards “Education fees” for the year 2022 and 2021 be read as “1831” and “1474” respectively and the figures towards “Journal subscription” for the year 2022 and 2021 be read as “7” and “9” respectively.
  - c) (i) The table for Note #6- Provisions, is appearing at two pages, and the same be now read together at one page no.276.
 

(ii) Above the table for Note# 6: Provisions, the words “(₹ in Lakhs)” are not appearing, and the same be now read as “(₹ in Lakhs)” on right side.
11. Page 276-
  - a) In the table for Note #8- Other Current Liabilities, the figures in column no. (2) and (3) towards the items appearing under the head “Fees received in advance” for the years 2022 and 2021 are not aligned

and are appearing below the items, and therefore all figures be read along with corresponding items respectively.

12. Page 284-

- a) In the table for Note # 23- Other Expenses, certain figures in column no. (2) and (3) are not aligned and are appearing below the items, and therefore all figures be read along with corresponding items.
- b) In the table for Note 24.01. a. Contingent Liabilities, one financial year is combined into another financial year, therefore, the correct figures in the said note be now read as under:

The figures towards “Claims against the Institute not acknowledged as debts” against the item “Contingent Liabilities” for the year 2021-22 and 2020-21 be read as “2,084” and “2,600” respectively.

13. Page 285- In the Note 24.01. b. Capital Commitments, one financial year is combined into another financial year, therefore, the correct figures in the said note be now read as under:

The figures towards “Capital Commitments (net of advances)” against the item “Capital Commitments” for the year 2021-22 and 2020-21 be read as “7,560” and “4,996” respectively

14. Page 287-

- a) In the Note 25- Employee Benefits, the words “Compensated Absence” are appearing along with the words “Non-Funded” towards “Post retirement Pension”, and the same be now read in the next line as left aligned against the words “Non-Funded”.
- b) The Heading of Note 25.1- “Details of Gratuity Plan” is repeated above Point No.4 of table, and the same be now read as deleted.

15. Page 288-

- a) In the table for Note 25.2- Details of the post retirement pension plans, the figures in Column no. (3), (4), (5) and (6) against the items in column no. (2) are not aligned, and therefore, the same be read as right aligned.
- b) The Heading of Note 25.3- “Employee Benefits (contd) Details of leave Encashment” and the words “(₹ in Lakhs)” is repeated above Point No.4 of table, and the same be now read as deleted.

CA. (Dr.) JAI KUMAR BATRA, Secy.

[ADVT.-III/4/Extty./511/2022-23]